[6th February 1923

Mr. V. P. Pakkiriswami Pillai :—" Is not the Court of Wards a matter of public concern? The administration report of the Court of Wards is published by the Government for public information."

The hon. Mr. A. R. Knapp :—" I did not say that the Court of Wards is not a public concern. But the details as to the actual finances of the zamindari are not matters of public concern."

II

ACT ASSENTED TO BY HIS EXCELLENCY THE GOVERNOR-GENERAL.

The hon. the President announced that the Prince of Arcot Endowments Act received the assent of His Excellency the Governor-General on the 17th January 1923.

III

COMMUNICATION TO THE COUNCIL.

The Secretary laid on the table* proceedings of the 22nd and 23rd meetings for 1922–23 of the Standing Finance Committee of the Madras Legislative Council held on the 27th and 29th January 1923, respectively.

IV

A BILL TO AMEND THE MADRAS STAMP (AMENDMENT) ACT, 1922.

The hon. Khan Bahadur Sir Muhammad Habib-ul-lah Sahib Bahadur :—" Sir, I beg to introduce a Bill to amend the Madras Stamp (Amendment) Act, 1922. The Bill was published a few weeks ago for public information. It is a very small and non-contentious measure. It does not contain more than three clauses. The first clause is merely preliminary; clause 2 seeks to correct an error which unfortunately crept in in section 8 of the Amendment Act. What was therein contemplated was the amendment of sub-section (1) of section 23-A, but by an error sub-section (1) (*b*) was erroneously quoted. It is now sought to eliminate the letter '(*b*)'.

" Clause 3 consists of three sub-clauses. Sub-clause (*a*) is merely intended for the purpose of correcting an arithmetical error, and sub-clause (*c*) seeks to rectify an unfortunate omission, whereas sub-clause (*b*) is intended to meet the difficulty arising from the absence of stamps of the denominations of three pies and nine pies which are referred to in article 5 (*b*) of the Schedule. I may inform the House that the Government of India have already issued their notification in exercise of the powers conferred by the Indian Stamp Act, 1899, to the following effect:

> Notwithstanding anything contained in these rules, whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of one anna and half anna adhesive stamps.

" One anna is intended in the case of instruments for which nine pies are prescribed and half-anna in the case of instruments for which three pies are prescribed. Stamps for nine pies and three pies do not exist at the present moment, and it does not appear economical to print and supply them to the public. It is for these reasons, Sir, that this small Amendment Bill has been introduced to-day, and I beg to move that it be read in Council."

The hon. Sir K. Srinivasa Ayyangar :—" I second it."

The motion was put to the House and carried.

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* Vide Appendices A and B at pages 1780 and 1782 infra.